

SPECIAL REVENUE FUNDS EXCLUDED IN BUDGET LEGISLATION

SPECIAL REVENUE FUNDS ACCOUNT FOR FUNDS RECEIVED THAT HAVE SPECIAL RESTRICTIONS PLACED ON THEIR USE. THE CITY HAS A NUMBER OF DIFFERENT PURPOSE SPECIAL REVENUE FUNDS DIVIDED INTO TWO CATEGORIES: THOSE APPROPRIATED AT THE TIME THE OPERATING BUDGET IS PREPARED; AND THOSE THAT ARE APPROPRIATED INTRA-YEAR AS THE NEED OR EVENT REQUIRING AN APPROPRIATION ARISE. THIS SPECIFIC GROUP IS FOR THOSE FUNDS THAT WILL BE RECEIVED FROM AN OUTSIDE ENTITY WITH A DIFFERENT FISCAL YEAR THAN THE CITY. THEREFORE THEY CAN ONLY BE ESTIMATED WHEN THE BUDGET IS PREPARED. **SPECIAL REVENUE FUNDS** REQUIRE NO PARTICULAR FUND OR WORKING CAPITAL BALANCE, AS WHATEVER IS COLLECTED IS RESTRICTED AS TO USE BY STATUTES, REGULATIONS, OR ORDINANCE'S AND/OR RESOLUTIONS.

205 - COMMUNITY DEVELOPMENT FUND - To account for the sources and uses of Community Development Block Grants.

265 - OPERATING GRANTS FUND - To account for various grants from Federal and State agencies and other sources, which are restricted by the granting agency to expenditures for specified purposes.

280 - LAW ENFORCEMENT PROTECTION PROJECTS FUND – Projects funding certain State taxes, fees and federal/State narcotics forfeiture, which are required to be used for law enforcement services. (29-13-6-NMSA 1978)

**Special Revenue Funds Excluded from Budget Legislation
FY/ 05 Revenues, Appropriations and Fund Balances**

Funds (\$000's)	Beginning Balances	Total Resources	Total Appropriations	Total Adjustments	Ending Balances
Community Development	0	6,459	6,275	0	184
Operating Grants	2,188	30,173	30,170	0	2,191
Law Enforcement Projects	1,157	1,201	1,461	(529)	368
Total	3,345	37,833	37,906	(529)	2,743